



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY**Utility Address:** 175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH R KNUTSON**Title:** ADMINISTRATOR**Office Address:**

175 SOUTH LEONARD STREET

WEST SALEM, WI 54669

Telephone: (608) 786 - 1858**Fax Number:** (608) 786 - 1988**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MICHAEL G TEMP**Title:** VICE-PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** TEMPERTS@CS.COM

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MICHAEL G TEMP**Title:** VICE-PRESIDENT**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210

LA CROSSE, WI 54601

Telephone: (608) 784 - 8060**Fax Number:** (608) 784 - 8167**E-mail Address:** TEMPERTS@CS.COM**Date of most recent audit report:** 3/5/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JACK W TWINNING**Title:** MANAGER**Office Address:**175 SOUTH LEONARD STREET
WEST SALEM, WI 54669**Telephone:** (608) 786 - 2850**Fax Number:** (608) 786 - 1988**E-mail Address:**

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:MR HAROLD HOFFMAN, II
MR HERB LONG
MR DENNIS MANTHIE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 10/16/197**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	714,565	416,534	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	230,683	204,516	2
Depreciation Expense (403)	90,555	72,401	3
Amortization Expense (404-407)	919	924	4
Taxes (408)	52,430	46,760	5
Total Operating Expenses	374,587	324,601	
Net Operating Income	339,978	91,933	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	339,978	91,933	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,562	26,332	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,562	26,332	
Total Income	367,540	118,265	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	367,540	118,265	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,848	44,188	14
Amortization of Debt Discount and Expense (428)	16,093		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	16,468	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	95,409	44,188	
Net Income	272,131	74,077	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	457,706	383,629	20
Balance Transferred from Income (433)	272,131	74,077	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	729,837	457,706	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER UTILITY	10,035	5
SEWER UTILITY	17,527	6
Total (Acct. 419):	27,562	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	233,836	0	480,729	0	714,565	1
Less: interdepartmental sales	118		0	0	118	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	3,286				3,286	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	230,432	0	480,729	0	711,161	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	36,488		36,488	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	38,559		38,559	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	75,047	0	75,047	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,454,995	4,682,126	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	945,747	864,025	2
Net Utility Plant	6,509,248	3,818,101	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,522	0	6
Special Funds (125)	235,279	190,735	7
Total Other Property and Investments	251,801	190,735	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	391,810	39,702	8
Temporary Cash Investments (132)	200,421	223,376	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	127,872	76,494	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,201	29,031	14
Materials and Supplies (150)	6,539	21,926	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	4,609	2,623	17
Total Current and Accrued Assets	772,452	393,152	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,240	9,089	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	20,016	0	20
Total Deferred Debits	33,256	9,089	
Total Assets and Other Debits	7,566,757	4,411,077	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	729,837	457,706	23
Total Proprietary Capital	822,480	550,349	
LONG-TERM DEBT			
Bonds (221)	1,308,000	761,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,092,814	9,100	26
Total Long-Term Debt	3,400,814	770,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	40,000	150,000	27
Accounts Payable (232)	318,891	32,557	28
Payables to Municipality (233)	17,316	21,852	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,947	5,533	32
Other Current and Accrued Liabilities (238)	4,749	4,288	33
Total Current and Accrued Liabilities	394,903	214,230	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,948,560	2,875,898	41
Total Liabilities and Other Credits	7,566,757	4,411,077	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,233,882	1,834,516	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)		2,386,597			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,233,882	4,221,113	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	459,686	486,061	0	0	10
Total Accumulated Provision	459,686	486,061	0	0	
Net Utility Plant	2,774,196	3,735,052	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	412,192	451,833			864,025	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,018	39,537			90,555	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,709				3,709	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	210				210	10
Other credits (specify):						11
					0	12
Total credits	54,937	39,537	0	0	94,474	13
Debits during year						14
Book cost of plant retired	7,443	1,600			9,043	15
Cost of removal					0	16
Other debits (specify):						17
METER EXPENSE ALLOCATION		3,709			3,709	18
Total debits	7,443	5,309	0	0	12,752	19
Balance End of Year	459,686	486,061	0	0	945,747	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,245	21,926	2
Sewer utility	294	0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,539	21,926	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REFUNDING REV BONDS - 1998	60	181	13,240	1
REVENUE BONDS - 1993	859	181	0	2
Total			13,240	
Unamortized premium on debt (251)				
NONE	0	181	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		
NONE		2
Balance end of year	92,643	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REV BONDS	05/01/1993	11/01/2007	5.00%	0	1
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	308,000	2
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	1,000,000	3
Total Bonds (Account 221):				1,308,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
SPEC ASSMT	09/20/1988	09/20/1998	7.00%	0	1
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	2,092,814	2
Total for Account 224				2,092,814	
Notes Payable (231)					
ADVANCE FROM MUNICIPALITY	10/31/1998	04/01/1999	0.00%	40,000	3
Total for Account 231				40,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	3,792	18,958	22,750	0	1
REV BOND	1,559	20,296	19,057	2,798	2
98 REV BOND		19,460	19,460	0	3
98 REFUND REV BOND		3,649		3,649	4
Subtotal	5,351	62,363	61,267	6,447	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SPEC ASSMT	182	485	667	0	6
Subtotal	182	485	667	0	
Notes Payable (231)					
CLEAN WATER FUND	0	16,468	8,968	7,500	7
Subtotal	0	16,468	8,968	7,500	
Total	5,533	79,316	70,902	13,947	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,584,581	0	0	1,291,317	0	2,875,898	1
Add credits during year:							
For Services	800			350		1,150	2
For Mains	26,560			36,742		63,302	3
Other (specify):							
HYDRANTS	8,210					8,210	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,620,151	0	0	1,328,409	0	2,948,560	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	16,522	2
Total (Acct. 124):	16,522	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	118,089	3
SEWER RESTRICTED INVESTMENTS	117,190	4
Total (Acct. 125):	235,279	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,398	6
Electric		7
Sewer (Regulated)	100,474	8
Other (specify):		
NONE		9
Total (Acct. 142):	127,872	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER UTILITY	12,022	13
SEWER UTILITY	29,179	14
Total (Acct. 145):	41,201	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
DEFERRED BOND COSTS-93 ISSUE REFUNDED	20,016	17
Total (Acct. 183):	20,016	
Payables to Municipality (233):		
WATER UTILITY	10,992	18
SEWER UTILITY	6,324	19
Total (Acct. 233):	17,316	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,807,887	0	1,815,847	0	4,623,734	1
Materials and Supplies	14,085	0	147	0	14,232	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	435,939	0	468,947	0	904,886	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,602,366	0	1,309,863	0	2,912,229	6
Other (specify):						
NONE					0	7
Average Net Rate Base	783,667	0	37,184	0	820,851	
Net Operating Income	38,835	0	301,143	0	339,978	8
Net Operating Income as a percent of Average Net Rate Base	4.96%	N/A	809.87%	N/A	41.42%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	92,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	593,771	3
Other (Specify):		4
Total Average Proprietary Capital	686,414	
Net Income		
Net Income	272,131	5
Percent Return on Proprietary Capital	39.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

SEWER RATES WERE INCREASED IN 1998.

AMORTIZATION OF DEBT DISCOUNT AND EXPENSE INCLUDES THE BOND ISSUANCE COSTS
FOR THE 1998 REFUNDING BONDS PER GOVERNMENTAL GAAP GUIDELINES.

Balance Sheet (Page F-06)

OTHER DEFERRED DEBITS(183)-INCLUDES UNAMORTIZED DEBT DISCOUNT AND DEFEASANCE
COST FOR 1993 BOND THAT WAS REFUNDED WITH 1998 REFUNDING BOND. THESE COSTS
ARE BEING AMORTIZED OVER THE LIFE OF THE OLD BOND ISSUE PER GOVERNMENTAL
GAAP.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 23, 1999

Mr. Kenneth R. Knutson, Administrator
West Salem Municipal Joint Water & Sewer Utility
175 South Leonard Street
West Salem, WI 54669-1620

1998 Analytical Review DWCCA-6430-PJL

Dear Mr. Knutson:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

The cost of the iron removal facility placed into service during 1998 was authorized by letter order dated December 11, 1997, in docket 6430-CW-100. The estimated project cost breakdown in the letter order identified the following direct construction costs: \$419,933 for treatment facilities and \$76,500 for Well No. 4. The 1998 annual report includes \$610,577 charged to Account 314, Wells and Springs, and no costs added to Accounts 331 and 332 for water treatment plant. During 1999 the actual direct cost of iron removal treatment facilities and allocated construction overhead costs should be reclassified from Account 314 to Accounts 331 and 332. If necessary the consulting engineer for the project should be contacted to determine the required cost breakdowns.

Amortization of the balance in Account 181, Unamortized Debt Discount and Expense, should be charged to Account 428, Amortization of Debt Discount and Expense, rather than Accounts 404-407, Amortization Expense. Please note this for future reference.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 23 1999 rev letters L 1.doc

cc: Mr. Harold Hoffman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	229,673	1
Total Sales of Water	229,673	
Other Operating Revenues		
Forfeited Discounts (470)	877	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,286	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,163	
Total Operating Revenues	233,836	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,256	8
Pumping Expenses (620-625)	34,420	9
Water Treatment Expenses (630-635)	8,008	10
Transmission and Distribution Expenses (640-655)	13,878	11
Customer Accounts Expenses (901-904)	0	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	27,848	14
Total Operation and Maintenance Expenses	95,410	
Other Operating Expenses		
Depreciation Expense (403)	51,018	15
Amortization Expense (404-407)	397	16
Taxes (408)	48,176	17
Total Other Operating Expenses	99,591	
Total Operating Expenses	195,001	
NET OPERATING INCOME	38,835	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,144	77,979	104,318	4
Commercial	158	47,204	43,137	5
Industrial	7	17,038	11,555	6
Total Metered Sales to General Customers (461)	1,309	142,221	159,010	
Private Fire Protection Service (462)	5		1,344	7
Public Fire Protection Service (463)	1		58,942	8
Other Sales to Public Authorities (464)	10	11,982	10,259	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	102	118	12
Total Sales of Water	1,326	154,305	229,673	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	58,942	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	58,942	
Forfeited Discounts (470):		
Customer late payment charges	877	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	877	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,286	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,286	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,500	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,756	4
Total Source of Supply Expenses	11,256	
PUMPING EXPENSES		
Operation Labor (620)	17,846	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,574	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	34,420	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	8,008	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,008	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,100	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	3,000	17
Maintenance of Services (652)	1,000	18
Maintenance of Meters (653)	3,778	19
Maintenance of Hydrants (654)	2,000	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	13,878	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	<u>0</u>	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,141	27
Office Supplies and Expenses (921)	541	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,399	30
Property Insurance (924)	3,160	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	10,679	33
Regulatory Commission Expenses (928)	454	34
Miscellaneous General Expenses (930)	74	35
Transportation Expenses (933)	400	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	<u>27,848</u>	
Total Operation and Maintenance Expenses	<u><u>95,410</u></u>	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		45,797	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		950	2
Net property tax equivalent		44,847	
Social Security		2,975	3
PSC Remainder Assessment		354	4
Other (specify): NONE			5
Total tax expense		48,176	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221420				3
County tax rate	mills		4.135249				4
Local tax rate	mills		4.819360				5
School tax rate	mills		12.104394				6
Voc. school tax rate	mills		2.305020				7
Other tax rate - Local	mills		0.980550				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.565993				10
Less: state credit	mills		2.086814				11
Net tax rate	mills		22.479179				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.819360				14
Combined School Tax Rate	mills		14.409414				15
Other Tax Rate - Local	mills		0.980550				16
Total Local & School Tax	mills		20.209324				17
Total Tax Rate	mills		24.565993				18
Ratio of Local and School Tax to Total	dec.		0.822654				19
Total tax net of state credit	mills		22.479179				20
Net Local and School Tax Rate	mills		18.492597				21
Utility Plant, Jan. 1	\$	2,720,281	2,720,281				22
Materials & Supplies	\$	21,926	21,926				23
Subtotal	\$	2,742,207	2,742,207				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,742,207	2,742,207				26
Assessment Ratio	dec.		0.903108				27
Assessed Value	\$	2,476,509	2,476,509				28
Net Local & School Rate	mills		18.492597				29
Tax Equiv. Computed for Current Year	\$	45,797	45,797				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	45,797					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	76,306	610,577	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	97,751	610,577	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,845	162,455	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,122		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	84,933	162,455	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,886		23
Total Water Treatment Plant	5,886	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,445	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			686,883	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	708,328	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			184,300	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			59,122	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	0	247,388	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,886	23
Total Water Treatment Plant	0	0	5,886	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	1,388,889	46,598	27
Fire Mains (344)	0		28
Services (345)	244,406	800	29
Meters (346)	113,738	24,044	30
Hydrants (348)	225,901	13,610	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,179,957	85,052	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	1,247	1,348	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119		44
Other Tangible Property (399)	0		45
Total General Plant	13,366	1,348	
Total utility plant in service directly assignable	2,381,893	859,432	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,381,893	859,432	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			203,023	26
Transmission and Distribution Mains (343)	2,000		1,433,487	27
Fire Mains (344)			0	28
Services (345)			245,206	29
Meters (346)	4,243		133,539	30
Hydrants (348)	1,200		238,311	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,443	0	2,257,566	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			2,595	36
Transportation Equipment (392)			0	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			12,119	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	14,714	
Total utility plant in service directly assignable	7,443	0	3,233,882	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,443	0	3,233,882	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,214	12,214	1
February			11,260	11,260	2
March			12,269	12,269	3
April			12,542	12,542	4
May			14,716	14,716	5
June			13,909	13,909	6
July			17,467	17,467	7
August			15,982	15,982	8
September			15,006	15,006	9
October			14,254	14,254	10
November			13,388	13,388	11
December			13,760	13,760	12
Total for year	0	0	166,767	166,767	
Less: Measured or estimated water used in main flushing and water treatment during year				3,500	13
Less: Other utility use				4,240	14
Other utility use explanation:					15
MAIN BREAKS, WELL MAINT, METER TESTS					
Water pumped into distribution system				159,027	16
Less: Water sold				154,305	17
Losses and unaccounted for				4,722	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				792	21
Date of maximum: 7/27/1998					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				207	24
Date of minimum: 2/21/1998					25
Total KWH used for pumping for the year				254,683	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1973	1975	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1975		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	100		7
Total capacity in gallons	750,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	S	1.000	140	0	0	0	140
A	S	1.250	1,396	0	400	0	996
M	S	1.250	808	0	0	0	808
A	T	2.000	762	0	0	0	762
M	T	2.000	125	0	0	0	125
P	T	2.000	80	0	0	0	80
M	T	4.000	10,495	0	0	0	10,495
P	T	4.000	450	0	0	0	450
M	D	6.000	62,012	0	0	0	62,012
P	D	6.000	1,990	0	0	0	1,990
M	D	8.000	20,455	2,020	0	0	22,475
M	D	10.000	7,141	0	0	0	7,141
M	D	12.000	8,882	0	0	0	8,882
M	D	14.000	5,406	0	0	0	5,406
Total Within Municipality			120,142	2,020	400	0	121,762
Total Utility			120,142	2,020	400	0	121,762

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	867	0	0	0	867		1
M	1.000	465	3	0	0	468	78	2
M	1.250	9	0	0	0	9		3
M	1.500	14	0	0	0	14	1	4
P	1.500	1	0	0	0	1		5
M	2.000	9	0	0	0	9		6
M	4.000	4	0	0	0	4		7
P	4.000	1	0	0	0	1		8
M	6.000	4	0	0	0	4		9
Total Utility		1,374	3	0	0	1,377	79	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,101	266	95	0	1,272	523	1
0.750	64	0	30	0	34	1	2
1.000	28	7	0	0	35	8	3
1.500	20	2	0	0	22	2	4
2.000	7	2	2	0	7	7	5
3.000	3	0	0	0	3	3	6
4.000	7	0	1	0	6	6	7
Total:	1,230	277	128	0	1,379	550	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,159	77	2	4	2	28	1,272	1
0.750	18	16	0	0	0	0	34	2
1.000	0	34	1	0	0	0	35	3
1.500		16	3	3	0	0	22	4
2.000	0	5	1	1	0	0	7	5
3.000	0	3	0	0	0	0	3	6
4.000	0	4	1	1	0	0	6	7
Total:	1,177	155	8	9	2	28	1,379	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	197	6	2		201	2
Total Fire Hydrants	197	6	2	0	201	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	201
Number of distribution system valves end of year:	389
Number of distribution valves operated during year:	264

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

ACCOUNTS 314 & 321 - WELL #4 WAS PUT IN SERVICE IN 1998 AFTER AN IRON REMOVAL FACILITY WAS ATTACHED TO THE WELL TO PROVIDE A FILTERING PROCESS DUE TO HIGH IRON CONTENT.

Water Mains (Page W-15)

WATER MAIN EXTENTIONS IN 1998 WERE PAID BY THE DEVELOPERS OF PROPERTY. NO EXTENTIONS WERE ASSESSED AGAINST PROPERTY OWNERS.

Water Services (Page W-16)

WATER SERVICES WERE PAID BY DEVELOPERS OF PROPERTY. NO SERVICES WERE PAID BY THE UTILITY.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	478,710	1
Total Sewage Operating Revenues	478,710	
Other Operating Revenues		
Forfeited Discounts (631)	2,019	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,019	
Total Operating Revenues	480,729	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	87,350	8
Maintenance Expenses (831-834)	11,088	9
Customer Accounting & Collection Expenses (840-843)	2,712	10
Administrative and General Expenses (850-857)	34,123	11
Total Operation and Maintenance Expenses	135,273	
Other Operating Expenses		
Depreciation Expense (403)	39,537	12
Amortization Expense (404)	522	13
Taxes (408)	4,254	14
Total Other Operating Expenses	44,313	
Total Operating Expenses	179,586	
NET OPERATING INCOME	301,143	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,140	67,984	268,549	5
Commercial Revenues	154	36,027	147,871	6
Industrial Revenues	7	15,496	29,831	7
Revenues from Public Authorities	10	11,184	32,459	8
Total Measured Service to General Customers (622)	1,311	130,691	478,710	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,311	130,691	478,710	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,019	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,019	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	28,159	1
Power and Fuel for Pumping (821)	26,055	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	976	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	2,500	7
Other Operating Supplies and Expenses (827)	29,160	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	87,350	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	2,306	11
Maintenance of Collection System Pumping Equipment (832)	1,107	12
Maintenance of Treatment and Disposal Plant Equipment (833)	4,975	13
Maintenance of General Plant Structures and Equipment (834)	2,700	14
Total Maintenance Expenses	11,088	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,394	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,200	17
Uncollectible Accounts (843)	118	18
Total Customer Accounting & Collection Expenses	2,712	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	10,400	19
Office Supplies and Expenses (851)	376	20
Outside Services Employed (852)	8,347	21
Insurance Expense (853)	3,666	22
Employees Pensions and Benefits (854)	8,048	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	3,286	25
Rents (857)		26
Total Administrative and General Expenses	34,123	
Total Operation and Maintenance Expenses	135,273	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,950	1
Local and School Tax Equivalent on Meters Charged by Water Department		950	2
PSC Remainder Assessment		354	3
Other (specify): NONE			4
Total tax expense		4,254	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	129,276	350	6
Collecting Mains and Accessories (313)	672,567	38,588	7
Interceptor Mains and Accessories (314)	291,788		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,093,631	38,938	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	42,500		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	42,500	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	5,040		17
Structures and Improvements (331)	276,347		18
Preliminary Treatment Equipment (332)	11,400		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	151,835		21
Advanced Treatment Equipment (335)	74,797		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	64,116		25
Flow Metering and Monitoring Equipment (339)	9,687		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			129,626	6
Collecting Mains and Accessories (313)	1,600		709,555	7
Interceptor Mains and Accessories (314)			291,788	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	1,600	0	1,130,969	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			42,500	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	42,500	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			5,040	17
Structures and Improvements (331)			276,347	18
Preliminary Treatment Equipment (332)			11,400	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			151,835	21
Advanced Treatment Equipment (335)			74,797	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			64,116	25
Flow Metering and Monitoring Equipment (339)			9,687	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	14,720		28
Total Treatment and Disposal Plant	607,942	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	169		31
Computer Equipment (372.1)	1,247		32
Transportation Equipment (373)	22,355		33
Other General Equipment (379)	29,334		34
Other Tangible Property (390)	0		35
Total General Plant	53,105	0	
Total utility plant in service directly assignable	1,797,178	38,938	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,797,178	38,938	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			14,720	28
Total Treatment and Disposal Plant	0	0	607,942	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			169	31
Computer Equipment (372.1)			1,247	32
Transportation Equipment (373)			22,355	33
Other General Equipment (379)			29,334	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	53,105	
Total utility plant in service directly assignable	1,600	0	1,834,516	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	1,600	0	1,834,516	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	1,220	1	0	0	1,221	79	1
Sewer	6.000	154	0	0	0	154		2
Total Utility		1,374	1	0	0	1,375	79	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	678	0	0	0	678	1
6.000	9,773	0	200	0	9,573	2
8.000	63,633	550	200	0	63,983	3
10.000	10,668	610	0	0	11,278	4
12.000	10,192	0	0	0	10,192	5
15.000	2,956	0	0	0	2,956	6
18.000	2,287	0	0	0	2,287	7
21.000	834	0	0	0	834	8
24.000	1,353	0	0	0	1,353	9
Total Utility	102,374	1,160	400	0	103,134	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-09)

SEWER SERVICES ADDED IN 1998 WERE PAID BY DEVELOPERS OF PROPERTY.

Sewer Mains (Page S-10)

MAINS ADDED IN 1998 WERE PAID BY DEVELOPERS OR ASSESSED TO THE PROPERTY OWNER OVER FIVE YEARS.
